

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF NEW YORK

-----X
YAKOV PEVZNER,

Plaintiff,

-against-

IRS,

Defendant.
-----X

ROSS, United States District Judge:

PM
NOT FOR PUBLICATION

**ORDER AND
CIVIL JUDGMENT**

05-CV-1023 (ARR)

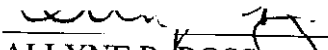
Plaintiff, Yakov Pevzner, brings this pro se action against defendant IRS (presumably, the Internal Revenue Service), seeking "recalculations" of his income tax liability. By order dated March 15, 2005, this Court held that plaintiff's complaint was deficient both because it was brought solely against a federal agency, which is not a suable entity, and because it failed to properly allege a basis for this Court's jurisdiction. This Court directed plaintiff to amend both his complaint and his request to proceed in forma pauperis within thirty days of the date of that order and warned plaintiff that this Court would enter a judgment dismissing his complaint pursuant to 28 U.S.C. § 1915(e)(2)(B) if he failed to amend his pleadings within the thirty days. See Pevzner v. IRS, No. 05-CV-1023 (ARR), slip op. at 5 (Mar. 15, 2005).

As of the date of this Order, plaintiff has not filed either an amended complaint or an amended request to proceed in forma pauperis. More than 100 days having elapsed since the entry of this Court's March 15, 2005, order, it is hereby

ORDERED, ADJUDGED and DECREED: That plaintiff's complaint is dismissed in its entirety pursuant to 28 U.S.C. § 1915(e)(2)(B) for failure to state a claim on which relief may be granted. This Court certifies pursuant to 28 U.S.C. § 1915(a)(3) that any appeal would not be

taken in good faith and therefore in forma pauperis status is denied for purpose of an appeal. See
Coppedge v. United States, 369 U.S. 438, 444-45 (1962).

SO ORDERED.


ALLYNE R. ROSS
United States District Judge

Dated: Brooklyn, New York

July 1, 2005

THIS DOCUMENT WAS ENTERED ON THE DOCKET ON_____.